

NON-OPERATING - INSURANCE, AUDIT & OTHER NON-OPERATING

ACCOUNT NUMBER: Various

PROGRAM EXPENDITURE DETAIL

Object Code	Account Description	FY 01/02	FY 02/03	FY 03/04 Request			FY 03/04 Budget		ARB
		Actual	Adopted	NIT	Change	Total	NIT	Change	
001-820-52500-519	Unemployment Comp.	\$46,618	40,000	40,000		40,000	40,000		40,000
TOTAL PERSONAL SERVICES		\$46,618	\$40,000	\$40,000		\$40,000	\$40,000		\$40,000
001-820-53100-519	Professional Services	\$226,857	\$175,000	\$175,000	\$157,000	\$332,000	\$175,000	\$157,000	\$332,000
001-820-53102-519	Mental Health & Alcohol	9,568	20,000	20,000	(5,000)	15,000	20,000	(5,000)	15,000
001-820-53200-519	Accounting Services	122,638	176,380	176,380	(1,380)	175,000	176,380	(1,380)	175,000
001-820-54000-519	Travel & Per Diem		4,000	4,000		4,000	4,000		4,000
001-820-54200-519	Transportation								
001-820-54300-519	Utility Services								
001-820-54400-519	Rentals & Leases	3,944	10,000	10,000		10,000	10,000		10,000
001-820-54500-519	Insurance	447,974	443,500	443,500	356,500	800,000	443,500	356,500	800,000
001-820-54900-519	Other Current Charges	168,217	12,800	30,160	10,232	40,392	30,160	10,232	40,392
001-820-54908-519	Legal Notices	33,548	30,000	30,000		30,000	30,000		30,000
001-820-55400-519	Books, Pub., Memb.	34,108	45,100	45,100	700	45,800	45,100	700	45,800
001-820-55401-519	Training								
TOTAL OPERATING EXPENSES		\$1,046,854	\$916,780	\$934,140	\$518,052	\$1,452,192	\$934,140	\$518,052	\$1,452,192
001-379-58320-572	Youth Sports Team Fund	\$5,000	\$5,000	\$5,000		\$5,000	\$5,000		\$5,000
001-804-54900-527	Medical Examiner	moved to Public Services, HHS, 001-370							
001-819-55200-569	Community Service Trust								
001-843-54601-522	VFD-Vehicle Rep.								
001-972-54900-599	CRA - Frenchtown TIF	175,151	307,422	307,422	73,078	380,500	307,422	73,078	380,500
001-831-54900-513	Tax Deed Applications	2,500	7,500	22,500		22,500	22,500		22,500
001-973-58300-569	Community Ctr Utilty Pymt.	6,267	15,450	15,450	464	15,914	15,450	464	15,914
140-838-53400-572	Parks & Recreation (City)	455,000	475,000	475,000	110,000	585,000	475,000	110,000	585,000
125-991-54900-595	Grant Match		120,916	120,916	(5,428)	115,488	120,916	(5,428)	115,488
125-915013-58300-569	Slosberg Driver's Educ.			79,800		79,800	79,800		79,800
106-975-54980-541	Reimb. of Admin. Costs	(809,768)	(737,738)	(737,738)	(112,262)	(850,000)	(737,738)	(112,262)	(850,000)
TOTAL OTHER EXPENSES		(\$165,850)	\$193,550	\$288,350	\$65,852	\$354,202	\$288,350	\$65,852	\$354,202
PROGRAM TOTAL		\$927,622	\$1,150,330	\$1,262,490	\$583,904	\$1,846,394	\$1,262,490	\$583,904	\$1,846,394

FY 2003/2004 PROGRAM NOTES:

The operating expenditures included in Insurance, Audit and Other Non-Operating include the County's annual dues (i.e. National Association of Counties), unemployment compensation payments, preemployment drug tests, contribution to the Risk Fund for general liability, payment for legal notices, annual audit expenses, and bank charges. Routine inflationary expenses have been included. Funding includes realignment of agenda printing from County Administration, correct funding for asset management and banking fees.

Non-operating expenditures include payments to the City of Tallahassee for Parks & Recreation and the Tax Increment Financing District (TIF), community center utility payments, the County's Youth Sports Team program, and funds set aside for grant matches. At the June 10, 2003 budget workshop, the Board authorized the County Administrator to offer the City a 50/50 partnership with the County to eliminate the City Recreation Fee Surcharge to Unincorporated Residents, estimated at \$90,000 for fiscal year 2003/04.

The (\$112,262) shown as a program change in the Reimbursement of Administrative Costs reflects the chargeback of operations staff to the Alternative Stabilization (OCGM) capital project.

NON-OPERATING - RISK FINANCING

ACCOUNT NUMBER: 501-820-596

PROGRAM EXPENDITURE DETAIL

Object		FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		
<u>Code</u>	<u>Account Description</u>	<u>Actual</u>	<u>Adopted</u>	<u>NIT</u>	<u>Change</u>	<u>Total</u>	<u>NIT</u>	<u>Change</u>	<u>ARB</u>
53201	Accounting Services								
54502	A.D. & D. Law Enforcement	\$16,000	\$16,000	\$16,000	\$2,640	\$18,640	\$16,000	\$2,640	\$18,640
54503	Public Official/Gen. Liability	319,060	367,060	367,060	33,020	400,080	367,060	33,020	400,080
54504	Bonds	1,872	6,500	6,500		6,500	6,500		6,500
54505	Vehicle Coverage	70,249	80,849	80,849	134,558	215,407	80,849	134,558	215,407
54506	Property Insurance	379,290	436,290	636,290	141,276	777,566	636,290	141,276	777,566
54507	Aviation Insurance	39,719	42,000	42,000	8,050	50,050	42,000	8,050	50,050
54508	VFD-G/L, Property, Equip.	22,488	25,000	25,000		25,000	25,000		25,000
54514	Claims	17,419	30,000	30,000	32,431	62,431	30,000	32,431	62,431
54600	G/L Repair & Maintenance	63,147	70,000	70,000	75,672	145,672	70,000	75,672	145,672
54900	Other Current Charges								
59900	Reserve for Future Claims		200,000						
TOTAL OPERATING EXPENSES		\$929,244	\$1,273,699	\$1,273,699	\$427,647	\$1,701,346	\$1,273,699	\$427,647	\$1,701,346
PROGRAM TOTAL		\$929,244	\$1,273,699	\$1,273,699	\$427,647	\$1,701,346	\$1,273,699	\$427,647	\$1,701,346

FY 2003/2004 PROGRAM NOTES:

Vehicle premium reflects 10% increase over FY 02/03 actual premium expenditure. Accidental Death and Dismemberment (AD& D Law Enforcement) premium reflects the actual rate for FY 02/03; Leon County has multi-year quote which provides for the same premium through FY 04/05. Public Official/General Liability is forecasted to have a 10% premium increase. This estimate is based on the overall insurance market reflecting an increasing trend. Property Insurance reflects an anticipated 10% increase over actual FY 02/03 premiums, plus the addition of the Bank of America Building and the transfer station. Aviation insurance reflects a 5% increase in premiums over FY 02/03 actual expenditures; costs are for four helicopters utilized by the Leon County Sheriff and Mosquito Control.

NON-OPERATING - WORKERS' COMPENSATION

ACCOUNT NUMBER: 501-821-596

PROGRAM EXPENDITURE DETAIL

Object		FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		
<u>Code</u>	<u>Account Description</u>	<u>Actual</u>	<u>Adopted</u>	<u>NIT</u>	<u>Change</u>	<u>Total</u>	<u>NIT</u>	<u>Change</u>	<u>ARB</u>
54503	Public Official Liability	(\$715)							
54509	Excess Deposit Premium	\$63,152	\$146,355	\$246,355	\$42,168	\$288,523	\$246,355	\$42,168	\$288,523
54510	Service Fee	28,669	44,000	44,000		44,000	44,000		44,000
54513	State Assessment	104,409	125,000	125,000		125,000	125,000		125,000
54514	Claims	1,493,355	600,000	600,000	264,747	864,747	600,000	264,747	864,747
54900	Other Current Charges								
54915	Information Services								
59900	Reserve for Future Claims		100,000						
TOTAL OPERATING EXPENSES		\$1,688,870	\$1,015,355	\$1,015,355	\$306,915	\$1,322,270	\$1,015,355	\$306,915	\$1,322,270
PROGRAM TOTAL		\$1,688,870	\$1,015,355	\$1,015,355	\$306,915	\$1,322,270	\$1,015,355	\$306,915	\$1,322,270

FY 2003/2004 PROGRAM NOTES:

Change reflects anticipated cost associated with aggregate retention limit coverage and anticipated increase in excess workers' compensation coverage.

Claims cost adjusted to reflect anticipated increase in costs associated with medical expenses and corresponding attorney fees.

NON-OPERATING - LINE ITEM FUNDING

ACCOUNT NUMBER: 001-888-582XX-XXX

PROGRAM EXPENDITURE DETAIL

Object Code	Account Description	FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		ARB
		Actual	Adopted	NIT	Change	Total	NIT	Change	
001-888-58219-515	Apalachee Reg. Plan. Council	\$5,000	5,000	5,000		5,000	5,000		5,000
001-888-58230-569	Disc Village			75,000		75,000	\$75,000		75,000
001-888-58231-539	Keep Tall. / Leon Co. Beautiful				15,000	15,000		15,000	15,000
001-888-58220-574	Celebrate America	2,500	2,500	2,500		2,500	2,500		2,500
001-888-58215-573	Cult. Com. - Local Arts Agency	50,000	50,000	50,000	75,000	125,000	50,000	75,000	125,000
001-888-581214-573	Cult. Res. Comm. Grant Prog.	145,000	147,000	147,000		147,000	147,000		147,000
001-888-58221-574	Dr. Martin Luther King Celebr.		2,000	2,000		2,000	2,000		2,000
001-888-58222-552	Econ. Development Council	175,000	210,000	175,000	35,000	210,000	175,000	35,000	210,000
001-888-58224-564	Legal Svcs of North FL, Inc.	40,000	40,000	40,000	28,000	68,000	40,000	28,000	68,000
001-888-58225-573	Mary Brogan Museum	150,000	150,000	150,000		150,000	150,000		150,000
001-888-58229-569	Mothers in Crisis		50,000						
001-814-58300-519	Partners for Highway Safety	7,500							
001-888-58223-569	Senior Citizens Foundation		50,000	50,000	25,136	75,136	50,000	25,136	75,136
001-888-58226-562	St. Francis Wldfe Assoc.	25,000	25,000	25,000	5,000	30,000	25,000	5,000	30,000
001-888-58228-573	Tall. Museum of History/Science		50,000	50,000	10,000	60,000	50,000	10,000	60,000
001-888-58229-569	Tall. Trust for Hstrc Pres., Inc.	55,000	55,000	55,000		55,000	55,000		55,000
TOTAL OPERATING EXPENSES		\$655,000	\$836,500	\$826,500	\$193,136	\$1,019,636	\$826,500	\$193,136	\$1,019,636
PROGRAM TOTAL		\$655,000	\$836,500	\$826,500	\$193,136	\$1,019,636	\$826,500	\$193,136	\$1,019,636

FY 2003/2004 PROGRAM NOTES:

At the June 10, 2003 Budget Workshop, the Board authorized the additional funding for the Senior Citizens Foundation, St. Francis Wildlife, Tallahassee Museum and the Economic Development Council. At the July 22, 2003 Budget Workshop, the Board approved Line Item funding for "Keep Tallahassee / Leon County Beautiful" in the amount of \$15,000. At the August 26, 2003 Board meeting the Board approved an additional \$75,000 for the Cultural Resources Commission for the implementation of the Cultural Plan. This is a one time allocation.

Legal Aid:

The additional funding for Legal Services of North Florida is required funding pursuant to the Article V/Revision 7 legislation. Currently, the additional funding for Legal Services is derived from a separate filing fee. This filing fee will not be collected effective June 30, 2004. Based on an existing agreement, the additional funding will be allocated between Legal Services of North Florida and the Legal Aid Foundation. Article V/Revision 7 begins implementation July 1, 2004. This constitutional amendment requires the State to provide funding for all essential elements of a unified court system. The funding above provides 3 months of County required appropriation under the new law. As the state legislature will convene again prior to the implementation date there is still uncertainty if further changes to the law will be enacted.

NON-OPERATING - 800 MHZ

ACCOUNT NUMBER: 331-529-519

PROGRAM EXPENDITURE DETAIL

Object		FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		
<u>Code</u>	<u>Account Description</u>	<u>Actual</u>	<u>Adopted</u>	<u>NIT</u>	<u>Change</u>	<u>Total</u>	<u>NIT</u>	<u>Change</u>	<u>ARB</u>
54900	Other Current Charges	\$167,000	\$245,000	\$245,000	\$14,000	\$259,000	\$245,000	\$14,000	\$259,000
TOTAL OPERATING EXPENSES		\$167,000	\$245,000	\$245,000	\$14,000	\$259,000	\$245,000	\$14,000	\$259,000
56400	Capital Outlay		40,000		40,000	40,000		40,000	40,000
TOTAL CAPITAL OUTLAY			\$40,000		\$40,000	\$40,000		\$40,000	\$40,000
PROGRAM TOTAL		\$167,000	\$285,000	\$245,000	\$54,000	\$299,000	\$245,000	\$54,000	\$299,000

FY 2003/2004 PROGRAM NOTES:

Major revenue sources of the \$12.50 Moving Violation Surcharge Fund include proceeds from civil penalties related to traffic infractions pursuant to F.S. § 318.21. In accordance with F.S. § 318.21(10) \$12.50 from each moving traffic violation is distributed and paid monthly via the Clerk of Courts fine distribution system. The fund is used to account for resources and expenditures associated with Leon County's participation in an intergovernmental radio communications programs that have been previously approved by the State of Florida, Department of Management Services. This program for Leon County is the 800 MHZ radio system. The actual expenditure is an annual payment to the City of Tallahassee for ongoing maintenance associated with the system.

The budget is predicated on an estimate provided by the City on an annual basis and \$40,000 for radios for the Volunteer Fire Departments.

NON-OPERATING -SUMMER YOUTH

ACCOUNT NUMBER: 001-278-551

PROGRAM EXPENDITURE DETAIL

Object		FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		
<u>Code</u>	<u>Account Description</u>	<u>Actual</u>	<u>Adopted</u>	<u>NIT</u>	<u>Change</u>	<u>Total</u>	<u>NIT</u>	<u>Change</u>	<u>ARB</u>
51300	Other Salaries	\$38,630	\$40,000	\$40,000		\$40,000	\$40,000		\$40,000
52100	FICA Taxes	2,955	3,530	3,530		3,530	3,530		3,530
52400	Workers Compensation	440	1,670	1,670		1,670	1,670		1,670
TOTAL PERSONAL SERVICES		\$42,025	\$45,200	\$45,200		\$45,200	\$45,200		\$45,200
53100	Professional Services	132	2,500	2,500		2,500	2,500		2,500
54200	Postage	515	300	300		300	300		300
54700	Printing & Binding	770	900	900		900	900		900
55200	Operating Supplies	138	1,100	1,100		1,100	1,100		1,100
TOTAL OPERATING EXPENSES		\$1,555	\$4,800	\$4,800		\$4,800	\$4,800		\$4,800
PROGRAM TOTAL		\$43,580	\$50,000	\$50,000		\$50,000	\$50,000		\$50,000

FY 2003/2004 PROGRAM NOTES:

The Summer Youth Employment Program is funded by the County out of general revenue. The participants in this program are Leon County students between the ages of 14 and 21. They generally lack any substantial work history, but are at the right age and maturity level to be introduced to the world of work. Participants will be covered by the County's workers' compensation program and wages will be paid out of available funds.

NON-OPERATING - AMTRAK DEPOT

ACCOUNT NUMBER: 420-496-590

PROGRAM EXPENDITURE DETAIL

Object		FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		ARB
<u>Code</u>	<u>Account Description</u>	<u>Actual</u>	<u>Adopted</u>	<u>NIJ</u>	<u>Change</u>	<u>Total</u>	<u>NIJ</u>	<u>Change</u>	
54300	Utility Services		9,270	9,270		9,270	9,270		9,270
54600	Repair & Maintenance		7,640	7,640		7,640	7,640		7,640
TOTAL OPERATING EXPENSES			\$16,910	\$16,910		\$16,910	\$16,910		\$16,910
PROGRAM TOTAL			\$16,910	\$16,910		\$16,910	\$16,910		\$16,910

FY 2003/2004 PROGRAM NOTES:

This is an enterprise fund of the County established in support of the County's operation of the Amtrak Depot for public benefit. Major revenue sources of the Amtrak Depot Fund include proceeds from rents charged to occupants of office space located within the facility. The fund is used to account for resources and expenditures associated with the operations and maintenance of the facility. The Blueprint 2000 staff is currently housed at this facility.

NON-OPERATING - DRUG ABUSE TRUST FUND

ACCOUNT NUMBER: 116-800-562

PROGRAM EXPENDITURE DETAIL

Object		FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		
<u>Code</u>	<u>Account Description</u>	<u>Actual</u>	<u>Adopted</u>	<u>NII</u>	<u>Change</u>	<u>Total</u>	<u>NII</u>	<u>Change</u>	<u>ARB</u>
53400	Other Contractual Services		\$17,043	\$17,043	(\$3,743)	\$13,300	\$17,043	(\$3,743)	\$13,300
TOTAL OPERATING EXPENSES			\$17,043	\$17,043	(\$3,743)	\$13,300	\$17,043	(\$3,743)	\$13,300
PROGRAM TOTAL			\$17,043	\$17,043	(\$3,743)	\$13,300	\$17,043	(\$3,743)	\$13,300

FY 2003/2004 PROGRAM NOTES:

This fund is the repository for the collection of court costs from felony fines. Funding is used to support drug intervention programs.

NON-OPERATING - COMMUNICATIONS

ACCOUNT NUMBER: Various

PROGRAM EXPENDITURE DETAIL

Object		FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		
Code	Account Description	Actual	Adopted	NIT	Change	Total	NIT	Change	ARB
COMMUNICATIONS BILLINGS									
001-470-54110-519	General Fund		\$178,251	\$178,251	(\$38,138)	\$140,113	\$178,251	(\$38,138)	\$140,113
106-470-54110-541	County Trans. Trust Fund	34,800	16,918	16,918	(3,916)	13,002	16,918	(3,916)	13,002
110-470-54110-603	Fine and Forfeiture Fund	16,500	94,561	94,561	(25,815)	68,746	94,561	(25,815)	68,746
111-470-54110-519	Probation Services Fund	13,468							
120-470-54110-5XX	Building Inspection Fund	26,100	8,690	8,690	(2,043)	6,647	8,690	(2,043)	6,647
121-470-54110-537	Growth Management Fund	15,813	8,690	8,690	(2,043)	6,647	8,690	(2,043)	6,647
160-470-54110-552	Tourist Development Fund	7,700	2,161	2,161	6,225	8,386	2,161	6,225	8,386
401-470-54110-534	Landfill Operating Fund	1,650	16,047	16,047	(734)	15,313	16,047	(734)	15,313
505-470-54110-519	Motor Pool Fund	2,475	682	682	(244)	438	682	(244)	438
TOTAL COMMUNICATIONS BILLINGS		\$118,506	\$326,000	\$326,000	(\$66,708)	\$259,292	\$326,000	(\$66,708)	\$259,292
COMMUNICATIONS TRUST									
502-900-54100-590	Communication Services	206,012	309,000	309,000	(59,000)	250,000	309,000	(59,000)	250,000
TOTAL COMMUNICATIONS TRUST		\$206,012	\$309,000	\$309,000	(\$59,000)	\$250,000	\$309,000	(\$59,000)	\$250,000
PROGRAM TOTAL		\$324,518	\$635,000	\$635,000	(\$125,708)	\$509,292	\$635,000	(\$125,708)	\$509,292

FY 2003/2004 PROGRAM NOTES:

The County centralizes the processing of all voice and data lines.

The data lines are directly charged to the various agencies with access to the lines. These expenses are reflected above in the COMMUNICATIONS - BILLINGS section. MIS administers this program. The FY 03/04 amounts reflect an updated analysis by MIS of maintenance costs of existing data lines, internet charges and dial-up/TI lines. Prior to FY 02/03 General Revenue supported allocations were included in the General Government Capital Improvement Program (CIP) Fund 305.

The Communications Trust Fund accounts for the resources and expenditures associated with the County's telecommunications (voice and fax) system. The individual departments and agencies are assessed based on line appearances within their individual areas.

NON-OPERATING - MEDICAID MATCH

ACCOUNT NUMBER: 163-974-562

PROGRAM EXPENDITURE DETAIL

Object		FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		
<u>Code</u>	<u>Account Description</u>	<u>Actual</u>	<u>Adopted</u>	<u>NIT</u>	<u>Change</u>	<u>Total</u>	<u>NIT</u>	<u>Change</u>	<u>ARB</u>
54900	Other Current Charges	\$1,000,000	\$1,000,000	\$1,000,000		\$1,000,000	\$1,000,000		\$1,000,000
TOTAL OPERATING EXPENSES		\$1,000,000	\$1,000,000	\$1,000,000		\$1,000,000	\$1,000,000		\$1,000,000
PROGRAM TOTAL		\$1,000,000	\$1,000,000	\$1,000,000		\$1,000,000	\$1,000,000		\$1,000,000

FY 2003/2004 PROGRAM NOTES:

This appropriation provides the necessary matching funds for the State/Federal intergovernmental transfer upper payment limit Medicaid matching program. The funds are used to receive an estimated 17.5% match which is returned to Leon County through Tallahassee Memorial Hospital to support the County's Primary Health Care Program (Fund 163 Org 971).

NON-OPERATING - COST ALLOCATIONS

ACCOUNT NUMBER: Various

PROGRAM EXPENDITURE DETAIL

Object <u>Code</u>	<u>Account Description</u>	FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		<u>ARB</u>
		<u>Actual</u>	<u>Adopted</u>	<u>NIT</u>	<u>Change</u>	<u>Total</u>	<u>NIT</u>	<u>Change</u>	
001-499-54990-519	General Fund	(\$3,180,444)	(\$3,311,642)	(\$3,451,681)		(\$3,451,681)	(\$3,451,681)		(\$3,451,681)
050-499-54990-562	Animal Control Fund	101,337	104,377	102,078		102,078	102,078		102,078
106-499-54990-541	County Trans. Trust Fund	930,727	958,649	984,526		984,526	984,526		984,526
111-499-54990-523	Probation Services Fund	340,324	350,534	512,244		512,244	512,244		512,244
113-499-54990-714	Law Library Trust Fund	1,820	1,875	1,937		1,937	1,937		1,937
120-499-54990-524	Building Inspection Fund	128,726	132,588	130,589		130,589	130,589		130,589
121-499-54990-537	Growth Management Fund	441,779	455,032	468,718		468,718	468,718		468,718
123-499-54990-538	Stormwater Utility Fund	475,750	490,023	470,099		470,099	470,099		470,099
124-499-54990-554	SHIP Trust Fund		34,148						
140-499-54990-572	Parks Municipal Svcs Fund	221,407	228,049	230,269		230,269	230,269		230,269
160-499-54990-552	Tourist Development Fund	77,662	79,992	82,672		82,672	82,672		82,672
401-499-54990-534	Landfill Operating Fund	439,509	473,871	466,995		466,995	466,995		466,995
402-499-54990-534	Recycling Fund	20,560							
502-499-54990-590	Communications Trust Fund	843	2,504	1,554		1,554	1,554		1,554
TOTAL COST ALLOCATION		0	0	0		0	0		0
PROGRAM TOTAL		0	0	0		0	0		0

FY2003/2004 PROGRAM NOTES:

Cost allocations are a method for the County to distribute general and administrative costs throughout the organization. On a biannual basis, the County engages a cost plan consultant to determine the appropriate distribution of costs. These are costs incurred by the General Fund on behalf of the entire organization. Costs include such items as the Board, County Administration, Facilities Management, Human Resources, Office of Management & Budget, and Management Information Systems. As part of the budget the costs are charged to various non-General Fund agencies. These costs are then "booked" to the General Fund as a negative expense. As shown in the table above, this approach avoids a "double counting" in the budget. The negative expense in the General Fund is offset by a like amount in the funds being charged.

NON-OPERATING -BANK OF AMERICA

ACCOUNT NUMBER: 165-154-519

PROGRAM EXPENDITURE DETAIL

Object		FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		
<u>Code</u>	<u>Account Description</u>	<u>Actual</u>	<u>Adopted</u>	<u>NIT</u>	<u>Change</u>	<u>Total</u>	<u>NIT</u>	<u>Change</u>	<u>ARB</u>
53100	Professional Services				\$19,750	\$19,750		\$19,750	\$19,750
53400	Other Contractual Services				176,593	176,593		176,593	176,593
54100	Communication Services				13,440	13,440		13,440	13,440
54200	Postage				1,320	1,320		1,320	1,320
54300	Utility Services				225,207	225,207		225,207	225,207
54500	Insurance				27,409	27,409		27,409	27,409
54600	Repair & Maintenance				337,741	337,741		337,741	337,741
54700	Printing & Binding				1,000	1,000		1,000	1,000
54800	Promotional Activities				4,200	4,200		4,200	4,200
54900	Other Current Charges				33,000	33,000		33,000	33,000
55100	Office Supplies				6,700	6,700		6,700	6,700
TOTAL OPERATING EXPENSES					\$846,360	\$846,360		\$846,360	\$846,360
PROGRAM TOTAL					\$846,360	\$846,360		\$846,360	\$846,360

FY 2003/2004 PROGRAM NOTES:

The Board acquired the Bank of America building during FY 02/03. The facility will provide space for the County's long term needs for the next 20 to 25 years. The major driver of the current and anticipated space requirements is the Judiciary. The County is required to provide all facilities for the court system in Leon County.

The funding for the operation of the Bank of America will be derived from existing tenants of the facility through lease payments.

NON-OPERATING - RESERVES

ACCOUNT NUMBER: Various

PROGRAM EXPENDITURE DETAIL

Object		FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		
Code	Account Description	Actual	Adopted	NIT	Change	Total	NIT	Change	ARB
Reserve for Contingency									
001-990-59900-599	General Fund		\$480,859	\$474,947		\$474,947	\$474,947		\$474,947
050-990-59900-599	Animal Control Fund	consolidated into Fund 140							
106-990-59900-599	Trans. Trust Fund		57,481	57,481		57,481	57,481		57,481
110-990-59900-599	Fine & Forfeiture Fund		24,000	100,000		100,000	100,000		100,000
111-990-59900-599	Probation Services Fund		25,000	25,000		25,000	25,000		25,000
120-990-59900-599	Building Inspection Fund		30,000	30,000		30,000	30,000		30,000
121-990-59900-599	Growth Mgmt. Fund		20,000	20,000		20,000	20,000		20,000
123-990-59900-599	Stormwater Utility Fund		50,000	50,000		50,000	50,000		50,000
140-990-59900-599	Municipal Services Fund		30,000	110,000		110,000	110,000		110,000
145-990-59900-599	Fire MSTU		263,087						
160-990-59900-599	Tourist Development		100,000	100,000		100,000	100,000		100,000
163-990-59900-599	Primary Healthcare Prog.				103,764	103,764		103,764	103,764
165-990-59900-599	BOA Building				95,109	95,109		95,109	95,109
331-990-59900-599	Emergency Comm.		74,002	62,000		62,000	62,000		62,000
401-990-59928-599	Landfill Op Fund - Landfill		50,000	50,000		50,000	50,000		50,000
401-990-59929-599	Lndfl Op Fund - Trans St.		175,000	175,000		175,000	175,000		175,000
420-990-59900-599	Amtrak Depot Fund								
TOTAL RESERVE FOR CONTINGENCY			\$1,379,429	1,254,428	\$198,873	1,453,301	\$1,254,428	\$198,873	\$1,453,301
Reserve for Pay Adjustments									
001-990-59901-599	General Fund		493,146	493,146	62,901	556,047	493,146	62,901	556,047
050-990-59901-599	Animal Control Fund	Consolidated with Fund 140							
060-990-59901-599	Supervisor of Elections	Realigned into Supervisor's Budget.							
106-990-59901-599	Trans. Trust Fund		127,133	127,133	16,216	143,349	127,133	16,216	143,349
111-990-59901-599	Probation Services Fund		36,661	36,661	4,676	41,337	36,661	4,676	41,337
114-990-59901-599	Family law Legal Services				1,000	1,000		1,000	1,000
120-990-59901-599	Building Inspection Fund		31,394	31,394	4,004	35,398	31,394	4,004	35,398
121-990-59901-599	Growth Mgmt. Fund		75,532	75,532	9,634	85,166	75,532	9,634	85,166
122-990-59901-599	Mosquito Control Fund		13,081	13,081	1,668	14,749	13,081	1,668	14,749
123-990-59901-599	Stormwater Utility Fund		72,989	72,989	9,310	82,299	72,989	9,310	82,299
124-990-59901-599	SHIP Trust Fund								
130-990-59901-599	911 - Emer.Comm. Fund								
140-990-59901-599	Municipal Services Fund		30,693	30,693	3,915	34,608	30,693	3,915	34,608
160-990-59901-599	Tourist Dev.Fund		7,331	7,331	935	8,266	7,331	935	8,266
401-990-59900-599	Landfill Operating Fund		48,922	48,922	6,240	55,162	48,922	6,240	55,162
501-990-59901-599	Insurance Service Fund		3,478	3,478	444	3,922	3,478	444	3,922
505-990-59901-599	Motor Pool Fund		17,054	17,054	2,175	19,229	17,054	2,175	19,229
TOTAL RESERVE FOR PAY ADJUSTMENTS			\$957,414	957,414	\$123,118	1,080,532	\$957,414	\$123,118	\$1,080,532
Reserve for Future Projects									
123-990-59902-599	Stormwater Utility Fund				1,000,000	1,000,000		1,000,000	1,000,000
162-990-59902-599	Spcl. Assess. Pving Fund								
305-990-59902-599	Cap. Improvement Fund		87,647						
306-990-59902-599	Gas Tax Trans Fund								
308-990-59902-591	Local Opt Sales Tax Fund			1,872,991		1,872,991	1,872,991		1,872,991
314-990-59902-599	1997 Bond Constr. Fund								
330-990-59902-599	Emer.Comm. Fund		19,000	15,075		15,075	15,075		15,075
TOTAL RESERVE FOR FUTURE PROJECTS			\$106,647	\$1,888,066	\$1,000,000	\$2,888,066	\$1,888,066	\$1,000,000	\$2,888,066

NON-OPERATING - RESERVES

ACCOUNT NUMBER: Various

PROGRAM EXPENDITURE DETAIL

Object		FY 01/02	FY 02/03	FY 03/04 Request			FY03/04 Budget		
Code	Account Description	Actual	Adopted	NIT	Change	Total	NIT	Change	ARB
Reserve for Fund Balance									
135-990-59918-599	EMS								
126-990-59918-599	Unrestricted Revenues								
001-990-59918-599	General Fund								
110-990-59918-599	Fine and Forfeiture								
201-990-59918-599	Debt Service - Series 1991		95,000						
206-990-59918-599	Debt Service - Series 1999				77,546	77,546		77,546	77,546
TOTAL RESERVE FOR FUND BALANCE			\$95,000		\$77,546	\$77,546		\$77,546	\$77,546
Reserve for Contingency Liability									
501-990-59926-599	Risk Financing Fund		2,500,000	2,500,000		2,500,000	2,500,000		2,500,000
TOTAL RESERVE FOR CONT. LIABILITY			\$2,500,000	\$2,500,000		\$2,500,000	\$2,500,000		\$2,500,000
Reserve for Sheriff									
110-990-59915-599	Fine & Forfeiture Fund		1,000,000	500,000		500,000	500,000		500,000
TOTAL RESERVE FOR SHERIFF			\$1,000,000	\$500,000		\$500,000	\$500,000		\$500,000
Reserve for Transportation Disadvt.									
106-990-59927-599	Transportation Trust		30,000	30,000		30,000	30,000		30,000
TOTAL RESERVE FOR TRANS. DISADV.T.			\$30,000	\$30,000		\$30,000	\$30,000		\$30,000
Reserve for Rate Stabilization									
401-990-59925-599	Solid Waste				5,817,577	5,817,577		5,817,577	5,817,577
TOTAL RESERVE FOR RATE STAB.					\$5,817,577	\$5,817,577		\$5,817,577	\$5,817,577
Reserve for Article V									
110-990-59930-599	Article V				382,000	382,000		382,000	382,000
TOTAL RESERVE FOR ARTICLE V					\$382,000	\$382,000		\$382,000	\$382,000
TOTAL RESERVES			\$6,068,490	\$7,129,908	\$7,599,114	\$14,729,022	\$7,129,908	\$7,599,114	\$14,729,022

FY 2003/2004 PROGRAM NOTES:

These reserves do not include any of the County's unappropriated/undesignated balances. Please see the "Schedule of Fund Balance" in the Budget Summary section for this information. Leon County annually budgets a number of reserves for different purposes. Reserve for Contingencies provides funding for unforeseen circumstances that may occur in a given year. Reserve for Pay Adjustments provides funding for annual raises for all employees. Reserve for Future Projects are funds for future capital outlay. Reserve for Fund Balance provides cash balances as required. The Reserve for Sheriff will be utilized in subsequent budget cycles to off-set the cost of implementing the Sheriff Office compensation study.

The reserve for rate stabilization reflects the anticipated year ending balance for Solid Waste operations. These funds will be used to mitigate future tipping fee increases.

The Article V Reserve has been set aside to offset any unforeseen adjustments the legislature may make during the upcoming legislative session. As Article V/Revision 7 becomes effective July 1, 2004, the legislature will convene again prior to its implementation. It is unknown at this point in time what additional changes may occur either through increased expenditures to the County or reductions to revenues.

The Stormwater Utility Reserve is a set aside for storm water flooding projects. Specifically, the Board designated the Communications Services Tax at the Charter County Rate to provide funding for the acquisition of flooded parcels.